

## **SPECIAL ACCOUNT FREQUENTLY ASKED QUESTIONS**

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**A. Account Establishment**

1. What is the authority for establishing a special account?
  - a. CERCLA Section 122(b)(3) authorizes EPA to “retain and use” funds received from a PRP “as part of any agreement...for [the] purposes of carrying out the agreement.” EPA retains these funds in Superfund special accounts to be used to finance site-specific response actions pursuant to the agreement.
2. What are the threshold requirements for placing funds in a special account?
  - a. There are two threshold requirements which must be met prior to the placement of funds into a special account:
    - i. Future Work Requirement: Future work exists when additional CERCLA response actions remain to be performed, or where additional costs remain to be incurred (*e.g.*, oversight, five year review) at the site. Funds should only be placed into a special account to finance the future work remaining, or potential future work which is contemplated. The future work requirement ensures that funds will be used and will not simply be placed into an account where they will sit with no discernible use. *See* “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts” (Oct. 4, 2002).
    - ii. Funds Must be Received Under an Agreement: Special accounts are funded through CERCLA agreements which designate settlement funds for response activities at a site. Usually, funds are received through administrative agreements, or consent decrees arising out of “cashout” settlements, such as *de minimis*, ability to pay, or bankruptcy settlements. *See* “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts” (Oct. 4, 2002).
3. Can a special account be created for a site if the governing settlement document is silent on the use of special accounts?
  - a. Yes, if there is future work at the site, EPA may deposit any new payments received (regardless of whether they are payments for past or future response costs) into a special account for that site. No amendment of the agreement is necessary for EPA to deposit funds into a special account. However, to facilitate coordination among Regional program, counsel, and financial offices, the Division Director of the Regional program office should, in consultation with legal and financial staff, send a memorandum to the OSRE Director and the OSRTI Director informing them of the intent to establish a special account or deposit funds into an existing special account, and indicating: 1) the potential future work at the site that may be funded by the special account; and 2) the amount of the funds that the Region expects to deposit in the special account. A sample memo will be available soon.
4. Can funds be placed into a special account and then immediately reclassified?

- a. No. A threshold requirement for placement of funds into a special account is that future work remains at the site at the time of account establishment. If a Region is aware that settlement funds will not be needed for future work, those funds should be placed in the Trust Fund rather than into a special account. If a Region erroneously places funds into a special account that did not meet the threshold criteria, the funds should be transferred to the Trust Fund and not be reclassified. However, if a settlement provides funding for a specific activity, but EPA expends Superfund appropriation resources for that activity before the payment is received to fund that activity, then that payment may be placed into a special account to be reclassified to cover that specific activity's cost. *See* "Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts" (Oct. 4, 2002); "Revised Guidance on Reclassification of Special Accounts" (January 23, 2009).
5. Can stipulated penalties be placed into a special account?
  - a. Only in very limited circumstances. Regions should consult with OSRE if they are considering placement of stipulated penalties into a special account.
6. Can payments previously paid into the Trust Fund be recovered and moved into a newly created special account?
  - a. No. Funds paid into the general portion of the Trust Fund are recorded as a cost recovery. Cost recoveries become part of the Trust Fund where they are available for congressional appropriation.
7. How is the dollar amount determined and/or calculated for placement into a special account?
  - a. The amount of funds placed into a special account is determined by the Region. The Region should estimate the cost of future work remaining at the site, including the amount of funds the Region would like to retain as a future settlement incentive, and consider the risk of future cost overruns and site uncertainties at the time. This determination is required to make sure that only funds necessary to cover future work remaining at the site go into the special account, and all other remaining funds go into the Trust Fund.
8. Are there any other mechanisms besides establishing a special account that may be used to retain funds for use at a site?
  - a. Funds may be deposited into an escrow account or environmental trust account, in accordance with the agreement, but these types of accounts are considered to be "private" accounts and therefore are not controlled or maintained by EPA. Note, however, that private accounts may not be able to fund certain actions, such as oversight.

## **B. Use of Funds**

1. Can special account funds be disbursed to a state for work it has done in the absence of such language from the governing agreement?

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- a. Yes, in some circumstances. Special account funds may be provided to a state if doing so is not inconsistent with the terms of the governing settlement agreement. The work must be done in support of the CERCLA response action while the state is under a Cooperative Agreement or Superfund State Contract for the work. *See* “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts,” p.11-12 (Oct. 4, 2002) (discusses several factors to consider before agreeing to disburse special account funds to a state).
2. Can special account funds be disbursed to a city (rather than a state) that is doing work? If so, what is the appropriate vehicle/document (*i.e.*, similar to Cooperative Agreement)?
  - a. Yes, funds may be disbursed to a city conducting response work. According to CERCLA Section 104(d)(1)(A), a state or “political subdivision thereof” may perform CERCLA response actions. Therefore they are eligible to receive special account funds if taking a lead or supporting role in the cleanup and doing so is not inconsistent with the terms of the governing settlement agreement.
  - b. The mechanism is the same – a Cooperative Agreement, between EPA and the city (as a political subdivision).
3. Can special account funds be used at non-NPL sites?
  - a. Yes, special account funds may be used at non-NPL sites (*e.g.*, removal sites and sites which employ the Superfund Alternative Approach) as long as the activities being conducted at the site meet the definition of a response action as defined in CERCLA Section 101(25).
4. Can special account funds be used at sites addressed under other authorities, such as RCRA?
  - a. RCRA does not have a provision for special accounts, but there may be special circumstances at some sites where CERCLA authorities may supplement compliance or cleanup under RCRA. Where CERCLA authorities are being used to conduct CERCLA response actions at a site otherwise managed under RCRA (*e.g.*, to conduct an investigation or emergency removal), special account funds may be used. Any use of the special account funds must be consistent with the CERCLA agreement under which the funds were received. Regions should consult with OSRE before making any determination to spend funds on activities at RCRA sites to ensure national consistency. Guidance on this issue will soon be release in the “National Enforcement Strategy for Corrective Action.”
5. Can special account funds be disbursed to a PRP that has paid funds into the special account?
  - a. Yes, but only if other parties have contributed funds to the special account as well. A PRP conducting work, if eligible, may receive disbursements up to the amount that other parties have deposited in the account. However, the PRP should not recoup the amount it has deposited into the account. *But see* pre-payment of oversight below.
6. Can special account funds be refunded to the PRP who paid the funds?

- a. Generally, funds placed into a special account should not be refunded to the PRP who made the payment. One exception is where a PRP has pre-paid oversight costs and oversight dollars remain at the conclusion of the response action. *See* “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts” (Oct. 4, 2002).
7. Can funds from one site’s special account ever be used at a separate and distinct site?
  - a. Generally no, but this can be accomplished if such use is explicitly stated in the governing settlement agreement. This issue usually arises where a PRP has liabilities at two or more distinct sites. Please note that model settlement language specifies that funds will be “retained and used to conduct or finance response actions at or in connection with the [specific] Site.” As a result, if funds will be used at two separate sites the final settlement agreement should be altered from the model to provide for such use. Other issues to consider include how this affects other PRPs liability at the sites.
8. Can special account funds be used to conduct PRP searches?
  - a. Yes, however the funds should not be used to build a stronger case against the settling party.
9. Can special account funds be used for redevelopment activities?
  - a. Special account funds may be used for redevelopment activities when those costs meet the definition of a CERCLA response action. In general, good indicators that an activity is a CERCLA response action are if the cost can be billed site specifically and is recoverable (*e.g.*, a reuse assessment is a cost recoverable response action).
10. Can special account funds be used to finance operation and maintenance (O&M) of a remedy or institutional controls?
  - a. Special account funds can be used to conduct any CERCLA response action, including O&M and implementation of institutional controls, unless otherwise specified by the settlement agreement.
11. Can special account funds be used to finance field equipment, laptops, or training?
  - a. No. Special account funds may only be used to conduct or finance site-specific response actions. Such expenditures are not generally site-specific. If the Region feels it can demonstrate that the expenditure is site-specific they should consult with OSRE before financing such an expenditure.
12. Should special account funds always be used before appropriated resources?
  - a. Generally, yes. Using special account funds before appropriated funds helps preserve appropriated resources for use at other sites that do not have settlement resources available to conduct response work.
  - b. Where there are limited special account resources for a site, Regions may need to prioritize the appropriate use of special account funds by thinking strategically

about all of the site activities that need funding and the likelihood that appropriated funds will be available for those activities.

### **C. Reclassification and Transfers**

1. How do you determine the expenditures that are eligible for reclassification?
  - a. In general, all site-specific expenditures of Superfund appropriated resources are eligible for reclassification, so long as their reclassification is consistent with the terms of the settlement agreement. This includes site-specific expenditures in all Budget Object Classes (BOCs) and originated by all Responsible Planning and Implementation Offices (RPIOs) (*e.g.*, HQ RPIOs).
  - b. The Budget Detail Spending Query in FDW provides the detail of information required for a KV transaction. Attachment 3 of the “Revised Guidance on Reclassification of Superfund Special Accounts” (January 23, 2009) also provides a sample spreadsheet Regions may use when preparing the information required for the KV transaction and request for reimbursable authority. The financial vehicle document number is not required to reclassify funds with a KV transaction.
  - c. Regions should not rely solely on CERCLIS or e-Facts to determine expenditures that are eligible for reclassification. The Agency’s financial system (*e.g.*, FDW, ORBIT) should be used to ensure expenditures are available for reclassification.
2. How do you reclassify HQ site-specific expenditures?
  - a. Regions should reclassify HQ site-specific expenditures to the extent practicable before returning funds to the Trust Fund.
    - i. Regions should identify HQ resources in their reclassification justification memorandum in the same level of detail as required for regional resources in the “Revised Guidance on Reclassification of Superfund Special Accounts” (January 23, 2009).
    - ii. Regions should prepare the KV transaction documentation and request reimbursable authority to use special account resources to pay for the HQ incurred costs using their own accounting codes (*i.e.*, the new obligation will reflect regional, rather than HQ, use of the special account funds).
    - iii. The Cincinnati Finance Center will need to conduct the KV transaction because HQ appropriated funds are being reclassified with regional special account resources.
    - iv. Once the KV transaction is completed, the originating HQ office will be responsible for recertifying the HQ funds, while the Region will recertify any regional funds pursuant to the most recent Deobligation Recertification Guidance issued by OCFO. HQ will recertify 25% of the Remedial and Removal HQ resources to the Region, consistent with the original Program Results Code (PRC or equivalent). The remainder will return to the appropriate HQ office. *See* Attachment 1 of the “Revised Guidance on Reclassification of Superfund Special Accounts” (January 23, 2009).

3. What is the process for reclassifying site-specific payroll?
  - a. Payroll reclassification is accomplished in the same manner that reclassification of contracts, expenses, etc. are accomplished. *See* “Revised Guidance on Reclassification of Superfund Special Accounts” (January 23, 2009).
4. What is the process for reclassifying site-specific travel costs?
  - a. Travel cost reclassification is accomplished in the same manner that reclassification of contracts, expenses, etc. are accomplished. However, the new account codes used for the special account expenditures must be consistent with codes used for payroll costs. *See* “2550D-04-P1 Direct Charging of Superfund Costs Site-Specific Cost Accounting Methods,” and “Revised Guidance on Reclassification of Superfund Special Accounts” (January 23, 2009).
5. Can special account funds be transferred to an escrow account or trust account?
  - a. Yes, if it is in accordance with the settlement agreement and to finance work done by a party other than EPA (because EPA cannot retain funds owed to the Agency in private accounts). These accounts are private accounts and are not maintained or controlled by EPA.
6. Why do reclassified funds have to be spent on “like” activities?
  - a. Reclassified funds must be recertified for work consistent with the Program Results Code (PRC or equivalent) that was used at the time of the original obligation. This is to ensure that the congressional intent of the original appropriation is upheld.
  - b. Regions are not required to use reclassified resources for similar actions, such as RI/FS or RA, although Regions may not use reclassified resources for new remedial action without prior consultation with OSRTI. *See* the current fiscal year Deobligation Recertification Guidance memorandum.
7. When reclassifying funds, how specific should the reclassification justification memo be in identifying the planned uses of the recertified funds?
  - a. The reclassification memo should provide details sufficient to demonstrate that the use of the recertified dollars will be consistent with the current fiscal year Deobligation Recertification Guidance memorandum. The memo should include, at a minimum, the program projects (or PRCs) to which the funds will be recertified as. *See* “Revised Guidance on Reclassification of Superfund Special Accounts” (January 23, 2009).
8. Can a Region use one reprogramming document to request reimbursable authority and to recertify “T” funds?
  - a. No, this is a multiple, sequential step process involving the reprogramming of funds from different sources (“TR2” and “T”), and as a result one reprogramming is not possible.
    - a. A reprogramming requesting reimbursable authority is necessary to effectuate the KV transaction that replaces appropriated resources with



special account resources in the Integrated Financial Management System (IFMS).

- b. The KV transaction effectively deobligates the appropriated resources, making them available for recertification. A reprogramming requesting recertification of appropriated funds is required after the KV transaction is completed. *See* “Revised Guidance on Reclassification of Superfund Special Accounts,” Attachment 1 (January 23, 2009).

#### **D. Accessing Special Account Information and CERCLIS Planning Information**

1. What databases maintain special account information? How can they be accessed?
  - a. Special account financial information is maintained in the Integrated Financial Management System (IFMS). There are two applications that can be used to access IFMS information.
    - i. Financial Data Warehouse (FDW). Everyone in the Agency with Intranet access can access FDW using the following URL:  
<http://iasint.rtpnc.epa.gov/neis/adw.welcome>
    - ii. OCFO Reporting Business Intelligence Tool (ORBIT). ORBIT can be accessed by everyone in the Agency using their LAN userid and password. ORBIT is located at the following URL:  
<https://ssoprod.epa.gov/sso/jsp/BOSCHlogin.jsp>
  - b. Special account planning information is maintained in the Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS). Access to CERCLIS is restricted. Contact your Regional special account contact on how to obtain access.
    - i. ReportLink is an application used to access information in CERCLIS. Access to ReportLink is restricted. Contact your Regional special account contact on how to obtain access.
2. What special account reports are available? How can they be accessed?
  - a. FDW does not have standard reports for special account financial information. However, Regions are able to query and filter special account information.
  - b. ORBIT has 8 standard reports for special accounts. In addition to the standard reports, Regions are able to query and filter special account information in ORBIT. The standard reports available in ORBIT are:
    - i. SA Activity
    - ii. SA by Region
    - iii. SA Checkbook
    - iv. SA Expenditures
    - v. SA Expenditures Report
    - vi. SA National Summary
    - vii. SA Program Summary
    - viii. SA Site Totals by Fund Code
  - c. CERCLIS special account planning information can be viewed using standard reports hung in ReportLink. Special account reports in ReportLink are:
    - i. Special Account Management – Accounts with Use Limitations (#1513)

- ii. Special Account Management – Planned Fund Obligations (#1514)
  - iii. Special Account Management – Missing Special Account Numbers (#1512)
  - iv. Special Account Management – Issue Highlights (#1511)
  - v. Special Accounts Summary (#1368)
  - vi. Special Accounts Summary – Table Format (#1375)
3. What is the definition of “Total Special Account Funds Disbursed” in CERCLIS? Is there a way to check the accuracy of this number?
- a. The “Total Special Account Funds Disbursed” field in CERCLIS represents all disbursements associated with a special account. This field does not include unliquidated obligations or commitments.
  - b. The data in this field is downloaded from FDW into CERCLIS on the 6<sup>th</sup> working day of each month. To see the most accurate disbursement amount from a special account Regions should check FDW or ORBIT.
4. Can enforcement confidential information in CERCLIS be released under FOIA?
- a. Regions will be asked to redact information if a FOIA request is made. Sensitive planning data will not be released, but aggregate planning data at the highest level may be released.

#### **E. Headquarters Notification and Consultation**

1. Who should Regions send establishment, disbursement, reclassification, transfer, and closeout memos to? Who must be cc’ed on these communications?
- a. Establishment Notification Memos:
    - ii. Signed by the Regional Program Division Director and sent to:
      - 1. OSRE Director (Elliott Gilberg, Acting), and
      - 2. OSRTI Director (James E. Woolford)
      - 3. OSWER/OEM Director (*if removal site*) (Dana Tulis, Acting)
    - iii. CC contacts:
      - 1. OCFO/OFM/PCS Director (Iantha Gilmore)
      - 2. OSRE/RSD staff contact (Manuel Ronquillo, Regions 1, 2, 3, 4, 8; or Hollis Luzecky, Regions 5, 6, 7, 9, 10)
      - 3. OSRTI staff contact (Tracey Stewart)
      - 4. OSWER/OEM contacts (*if removal site*) (Dana Stalcup and Lisa Guarneiri)
      - 5. Regional contacts (program, legal, finance)
  - b. PRP Disbursement PWAs (follow RSD’s procedures for PWAs):
    - i. Signed by the Office of Regional Counsel Branch Chief (or, if the Region prefers, a higher level Regional official) and addressed to:
      - 1. OSRE/RSD Division Director (Kenneth Patterson)
    - ii. Delivered (via email) to:
      - 1. RSD Regional Branch Chief for your Region (Ben Lammie, Regions 1, 2, 6, & 9; Bruce Kulpan, Regions 3, 4, & 8; Patricia Mott, Regions 5, 7, & 10)

- iii. CC contacts:
  - 1. OSRE/RSD staff contact (Manuel Ronquillo, Regions 1, 2, 3, 4, 8; or Hollis Luzecky, Regions 5, 6, 7, 9, 10)
  - 2. Regional contacts (program, legal, finance)
- c. Reclassification Justification Memos
  - i. Signed by the Regional Superfund Division Director and sent to:
    - 1. OSRTI Director (James E. Woolford)
    - 2. OSWER/OEM Director (*if removal site*) (Dana Tulis, Acting)
    - 3. OSRE Director (Elliott Gilberg, Acting)
  - ii. CC contacts:
    - 1. OCFO/OB Director (David Bloom)
    - 2. OCFO/OFM/PCS Director (Iantha Gilmore)
    - 3. OCFO/OFS/CFC staff contact (Gregory Luebbering)
    - 4. OSRTI staff contact (Tracey Stewart)
    - 5. OSWER/OEM contacts (*if removal site*) (Dana Stalcup and Lisa Guarneiri)
    - 6. OSRE/RSD staff contact (Manuel Ronquillo, Regions 1, 2, 3, 4, 8; or Hollis Luzecky, Regions 5, 6, 7, 9, 10)
    - 7. Regional Comptroller
    - 8. Regional Budget Officer
    - 9. Regional contacts (program, legal, finance)
- d. Transfer Notification Memos
  - i. Signed by the Regional Superfund Division Director and Regional Comptroller and sent to:
    - 1. OSWER/OSRTI Director (James E. Woolford)
    - 2. OSWER/OEM Director (*if removal site*) (Dana Tulis, Acting)
    - 3. OSRE Director (Elliott Gilberg, Acting)
  - ii. CC contacts:
    - 1. OCFO/OFM/PCS Director (Iantha Gilmore)
    - 2. OCFO/OFS/CFC staff contact (Gregory Luebbering)
    - 3. OSWER/OEM contact (*if removal site*) (Dana Stalcup and Lisa Guarneiri)
    - 4. OSRTI staff contact (Tracey Stewart)
    - 5. OSRE/RSD staff contact (Manuel Ronquillo, Regions 1, 2, 3, 4, 8; or Hollis Luzecky, Regions 5, 6, 7, 9, 10)
    - 6. Regional contacts (program, legal, finance)
- e. Closeout Notification Memos
  - i. Signed by the Regional Superfund Division Director and Regional Comptroller and sent to:
    - 1. OSWER/OSRTI Director (James E. Woolford)
    - 2. OSWER/OEM Director (*if removal site*) (Dana Tulis, Acting)
    - 3. OSRE Director (Elliott Gilberg, Acting)
  - ii. CC contacts:
    - 1. OCFO/OFS/CFC staff contact (Gregory Luebbering)
    - 2. OCFO/OFM Program Costing Staff Director (Iantha Gilmore)

3. OSWER/OEM contact (*if removal site*) (Dana Stalcup and Lisa Guarneiri)
    4. OSRTI staff contact (Tracey Stewart)
    5. OSRE/RSD staff contact (Manuel Ronquillo, Regions 1, 2, 3, 4, 8; or Hollis Luzecky, Regions 5, 6, 7, 9, 10)
    6. Regional contacts (program, legal, finance)
  - f. Final CFC Closeout Memos:
    - i. Signed by the Regional Comptroller and sent to:
      1. OCFO/OFS/CFC Chief (Jim Wood)
    - ii. CC contacts:
      1. OCFO/OFS/CFC staff contact (Gregory Luebbering)
      2. OCFO/OFS/CFC staff contact (Peter Hendrickson)
      3. OCFO/OFM/PCS Director (Iantha Gilmore)
      4. OSRTI staff contact (Tracey Stewart)
      5. OSWER/OEM contact (*if removal site*) (Dana Stalcup and Lisa Guarneiri)
      6. OSRE/RSD staff contact (Manuel Ronquillo, Regions 1, 2, 3, 4, 8; or Hollis Luzecky, Regions 5, 6, 7, 9, 10)
      7. Regional contacts (program, legal, finance)
2. Can reclassification, transfer to the Trust Fund, and account closure memos be combined into one memo?
  - a. Yes, if a Region will be performing any combination of these actions at the same time (or immediately following each other), then one memorandum can be used to notify Headquarters of the Region's intention. A sample memo will be available soon.

## **F. Financial Accounting of Special Accounts**

1. Where do special account funds reside?
  - a. Special accounts are maintained within sub-accounts in the Hazardous Substance Superfund Trust Fund account. This differs from the "general" portion of the Trust Fund which houses funds received from cost recoveries, fines, penalties, administrative fees, tax revenue, interest on investments, and payments from the Department of Treasury's General Fund. Funds in the general portion of the Trust Fund are not available to EPA until appropriated by Congress.
2. How is interest calculated and where does it reside?
  - a. Interest on special accounts is computed by the Cincinnati Finance Center (CFC) based on the average daily balance within each special account. The interest accrued is updated quarterly and added to each account's available balance.
  - b. For financial management purposes, the interest earned on special accounts resides in the general portion of the Trust Fund but is permanently appropriated to EPA and is accounted for as a liability against the Trust Fund until it is used or no longer needed (*i.e.*, account closeout). Interest is accounted for in the TR2B fund code for each special account.

3. Is there a preference/hierarchy for the use of interest over principal? Why is this preference in place?
  - a. Yes, for budget and accounting purposes principal should be used prior to interest. Interest is a liability to the Trust Fund, which reduces the balance available for appropriation. Principal does not affect the balance available for appropriation; therefore, it is preferable to use principal first. Additionally, the Agency is required to report each year on the amount of special account interest used in order to have that amount drawn down from the Trust Fund. With over 900 special accounts, it is impossible to review each one and determine if interest was used. Therefore, if principal is used first, any disbursements in excess of principal can be presumed to be interest used. This improves the calculation of interest on September 30<sup>th</sup> each fiscal year.
4. What are the differences between TR2, TR2A, and TR2B funds?
  - a. Three different fund codes exist for documenting the collection and use of special account resources to allow for the appropriate accounting of the funds in the Agency's financial statements. The fund codes for special accounts are:
    - a. TR2 Non-Federal Special Accounts *Unearned Revenue*. Represents amounts received under a non-federal cash-out settlement (principal only, excludes late payment interest). This pertains to collections related to non-federal settlement amounts for costs to be incurred (work to be performed) in the future.
    - b. TR2A Federal Special Accounts *Unearned Revenue*. Represents amounts received under a federal cash-out settlement (principal only, excludes late payment interest). This pertains to collections related to the federal settlement amount for costs to be incurred (work to be performed) in the future.
    - c. TR2B Federal/Non-Federal Special Accounts *Earned Revenue*. Represents amounts for past cost collections, late payment interest collections from PRPs, and interest revenue earned on special account collections that have not been disbursed. This pertains to collections related to settlement amounts for costs *previously* incurred. This includes collections on future response cost (*e.g.*, oversight) bills for work performed. Also includes interest accrued on special accounts.
5. Why is it necessary to make a distinction between federal and non-federal special account collections?
  - a. The distinction between federal and non-federal collections is made for accounting and reporting purposes on the Agency's financial statements. EPA is required to report on transactions with other federal entities in its financial statements and also conduct quarterly reconciliations of transactions with those federal trading partners.
6. How are special accounts different from a Superfund State Contract and other Superfund reimbursable accounts?

## Special Accounts FAQ

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- a. Special accounts are sub-accounts within the Trust Fund, established under agreements with PRPs to finance response actions at or in connection with a particular site. A Superfund State Contract documents state involvement in the Superfund remedial action cleanup process at the site and can be a vehicle to disburse special account funds to a state who agrees to perform CERCLA response actions at that site.
7. Must deobligated special account funds be recertified?
- a. No, special account funds that are deobligated do not have to be recertified. Recertification applies only to prior year appropriated Superfund resources (“T” funds). However, in order to re-obligate the special account resources the Region must have reimbursable authority.
8. Can EPA recover costs spent from a special account?
- a. Yes, for purposes of cost recovery, funds spent from a special account are treated the same as funds spent from the Trust Fund. However, if the settlement is a sitewide settlement (*i.e.*, not OU specific) the Regions should use a “mass balance” approach, taking into account all funds spent at the site (from both special accounts and the Trust Fund) and all recoveries to date at the site, to determine whether there remains a present unreimbursed amount which EPA may cost recover.